IN THE CLAIMS:

Please amend claims as follows:

1. (original) An austenitic stainless steel which comprises, on the percent by mass basis, C: 0.03 - 0.12 %, Si: 0.2 – 2 %, Mn: 0.1 – 3 %, P: 0.03 % or less, S: 0.01 % or less, Ni: more than 18 % and less than 25 %, Cr: more than 22 % and less than 30 %, Co: 0.04 - 0.8 %, Ti: 0.002 % or more and less than 0.01 %, Nb: 0.1 - 1 %, V: 0.01 - 1 %, B: more than 0.0005 % and 0.2 % or less, sol. Al: 0.0005 % or more and less than 0.03 %, N: 0.1 - 0.35 % and O (Oxygen): 0.001 - 0.008 %, with the balance being Fe and impurities.

2. (original) An austenitic stainless steel which comprises, on the percent by mass basis, C: 0.03 - 0.12 %, Si: 0.2 - 2 %, Mn: 0.1 - 3 %, P: 0.03 % or less, S: 0.01 % or less, Ni: more than 18 % and less than 25 %, Cr: more than 22 % and less than 30 %, Co: 0.04 - 0.8 %, Ti: 0.002 % or more and less than 0.01 %, Nb: 0.1 - 1 %, V: 0.01 - 1 %, B: more than 0.0005 % and 0.2 % or less, sol. Al: 0.0005 % or more and less than 0.03 %, N: 0.1 - 0.35 %, O (Oxygen): 0.001 - 0.008 % and one or more element(s) selected from a group of Mo and W of 0.1 - 5 % in single or total content, with the balance being Fe and impurities.

3. (original) An austenitic stainless steel which comprises, on the percent by mass basis, C: 0.03 - 0.12 %, Si: 0.2 - 2 %, Mn: 0.1 - 3 %, P: 0.03 % or less, S: 0.01 % or less, Ni: more than 18 % and less than 25 %, Cr: more than 22 % and less than 30 %, Co: 0.04 - 0.8 %, Ti: 0.002 % or more and less than 0.01 %, Nb: 0.1 - 1 %, V: 0.01 - 1 %, B: more than 0.0005 % and 0.2 % or less, sol. Al: 0.0005 % or more and less than 0.03 %, N: 0.1 - 0.35 %, O (Oxygen): 0.001 - 0.008 % and one or more element(s) selected from a group of Mg of 0.0005 - 0.01 %, Zr of 0.0005 - 0.2 %, Ca

of 0.0005 - 0.05 %, REM of 0.0005 - 0.2 %, Pd of 0.0005 - 0.2 %, and Hf of 0.0005 - 0.2 %, with the balance being Fe and impurities.

4. (original) An austenitic stainless steel which comprises, on the percent by mass basis, C: 0.03 - 0.12 %, Si: 0.2 - 2 %, Mn: 0.1 - 3 %, P: 0.03 % or less, S: 0.01 % or less, Ni: more than 18 % and less than 25 %, Cr: more than 22 % and less than 30 %, Co: 0.04 - 0.8 %, Ti: 0.002 % or more and less than 0.01 %, Nb: 0.1 - 1 %, V: 0.01 - 1 %, B: more than 0.0005 % and 0.2 % or less, sol. Al: 0.0005 % or more and less than 0.03 %, N: 0.1 - 0.35 %, O (Oxygen): 0.001 - 0.008 %, one or more element(s) selected from a group of Mo and W of 0.1 - 5 % in single or total content and one or more element(s) selected from a group of Mg of 0.0005 - 0.01 %, Zr of 0.0005 - 0.2 %, Ca of 0.0005 - 0.05 %, REM of 0.0005 - 0.2 %, Pd of 0.0005 - 0.2 %, and Hf of 0.0005 - 0.2 %, with the balance being Fe and impurities.

5. (currently amended) An austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to ~~any one of claims 1 to~~ [[4]] claim 1, wherein the microstructure of the said steel is a uniform grain structure having the ASTM austenitic grain size number of 0 or more and less than 7 and the mixed grain ratio of 10 % or less.

6. (currently amended) A method of manufacturing an austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 5 comprising the steps of, before hot or cold final working of a steel having chemical compositions according to ~~any one of claims 1 to~~ [[4]] claim 1, heating said steel to 1200 °C or more at least once, and subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final working end temperature when the final working is hot working, or subjecting the steel to a final heat treatment at 1200 °C or more and at a

temperature, which is 10 °C or more higher than the final heating temperature in said at least once heating when the final working is cold working.

7. (new) An austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 2, wherein the microstructure of the said steel is a uniform grain structure having the ASTM austenitic grain size number of 0 or more and less than 7 and the mixed grain ratio of 10 % or less.

8. (new) An austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 3, wherein the microstructure of the said steel is a uniform grain structure having the ASTM austenitic grain size number of 0 or more and less than 7 and the mixed grain ratio of 10 % or less.

9. (new) An austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 4, wherein the microstructure of the said steel is a uniform grain structure having the ASTM austenitic grain size number of 0 or more and less than 7 and the mixed grain ratio of 10 % or less.

10. (new) A method of manufacturing an austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 5 comprising the steps of, before hot or cold final working of a steel having chemical compositions according to claim 2, heating said steel to 1200 °C or more at least once, and subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final working end temperature when the final working is hot working, or subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final heating temperature in said at least once heating when the final working is cold working.

11. (new) A method of manufacturing an austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 5 comprising the steps of, before hot or cold final working of a steel having chemical compositions according to claim 3, heating said steel to 1200 °C or more at least once, and subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final working end temperature when the final working is hot working, or subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final heating temperature in said at least once heating when the final working is cold working.

12. (new) A method of manufacturing an austenitic stainless steel excellent in high temperature strength and creep rupture ductility according to claim 5 comprising the steps of, before hot or cold final working of a steel having chemical compositions according to claim 4, heating said steel to 1200 °C or more at least once, and subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final working end temperature when the final working is hot working, or subjecting the steel to a final heat treatment at 1200 °C or more and at a temperature, which is 10 °C or more higher than the final heating temperature in said at least once heating when the final working is cold working.